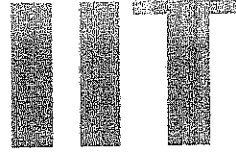




भारतीय  
प्रौद्योगिकी  
संस्थान  
काशी हिन्दू विश्वविद्यालय



INDIAN  
INSTITUTE OF  
TECHNOLOGY  
BANARAS HINDU UNIVERSITY

☎ : 91-542-6702069

FAX : 91-542-2367780, 2368428;

e-mail : registrar@itbhu.ac.in

**Office of the Registrar**

**(Annual Accounts & Balance Sheet)**

**कुलसचिव कार्यालय**

**(वार्षिक लेखा एवं तुलन पत्र)**

Ref. No.:- IIT(BHU)/Annual A/cs./2018-19/ 718/

Date:- 14.08.2018

### CIRCULAR

**Subject: Modalities for submission of GST for imparting training to the employees of PSUs, Industries, R&D establishments etc. under CEP Courses.**

In terms of letter no. F. No. 37-3/2017-T.S.-1 dated 07<sup>th</sup> June, 2018 of Deptt. of Higher Education, MHRD, Govt. of India, Service Tax is to be collected and remitted to the Service Tax Department for the activities provided by IITs which includes training, organizing short term courses for professionals from Industries and R&D establishments as well as user oriented program to meet the requirement of Industrial Organizations for which necessary fee is charged. (Photocopy of letter enclosed)

The Institute is imparting training to employees of PSUs, Industries, R&D establishment, etc under Continuing Education Program which comes under the above mentioned para.

Moreover, as per GST Act., Invoices are to be issued whenever a registered person supplies goods and/or services. Thus, tax invoices are to be issued by a registered person supplying taxable goods and/or taxable services in conformity with the aforesaid Acts and Rules as amended from time to time.

In view of the above, modalities for collection & deposition of GST for imparting training to the employees of PSUs, Industries, R&D establishments etc. under CEP courses are attached at "Annexure – A". It is reiterated that the tax as per GST provisions should be collected and deposited strictly within stipulated time period by following due procedure through Institute account.

*Shati*  
Dy. Registrar (Accounts)

*Encl. As above.*

Copy forwarded for information and necessary action to the following:-

All the Deans

All the Prof. Incharges

All the Heads/Coordinators/Departments/Schools/Centres

The Chairman, Web Management & E-mail Services Committee, IIT(BHU) with request to kindly place this circular on the Institute Website

All the Joint Registrars/ Deputy Registrar/ Assistant Registrars

P.S to the Director

P.A to the Registrar

**Indian Institute of Technology (Banaras Hindu University)**

*Shati*  
Dy. Registrar (Accounts)

File No.37-3/2018-TS.1

F.No. 37-3/2017-T.S.-1  
Government of India  
Ministry of Human Resource Development  
Department of Higher Education  
Technical Section -1

\*\*\*\*\*

Shastri Bhawan, New Delhi  
Dated the 7<sup>th</sup> June, 2018

To  
The Directors,  
All IITs.

Subject:- Collection of Service Tax for imparting training to the employees of PSUs, Industries, R&D establishments, etc.- regarding.

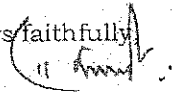
Sir,

I am directed to state that some of the IITs provide training, organise short-term courses for professionals from industry and R&D establishments as well as user oriented programmes to meet the requirements of industrial organisations for which necessary fee is charged. As per sub clause zzc of clause 105 read with clauses 26 and 27 of Section 65 of Finance Act, 1994, service tax is to be levied on training or coaching provided by any commercial training or coaching centre for imparting skill or knowledge or lessons on any subject or field other than sports, with or without issuance of certificate.

2. During the Audit of the Accounts of IIT-Madras, C&AG's Audit team observed that IIT Madras did not collect and remit service tax for the training courses conducted by its Centre for Continuing Education (CCE) from the service receivers. A copy of the audit observations in this regard is enclosed.

3. It is, therefore, requested that, in order to avoid audit paras on this account, service tax may be collected and remitted to the Service Tax Department, for the similar activities undertaken by the Institutes.

Yours faithfully,



(Kundan Nath)  
Under Secretary to the Government of India  
Tele.: 011 - 23381698

Modalities for submission of GST for imparting training to the employees of PSUs, Industries, R&D establishments, etc under CEP Courses

1. Tax invoice will be prepared by the CEP Course Coordinator.
2. The Invoice No. will be provided by the QIP Office. QIP Office will also maintain all the Invoices generated.
3. The registration/course fee from the participants must be deposited through NEFT/RTGS to the Bank Account furnished by the respective Course Coordinator.
4. As soon as the money is received in the bank account furnished by the Course Coordinator, the GST amount must be immediately transferred to Special Fund Account (A/c No. 32778803937) of the Institute with SBI IT Branch by Challan routed through the QIP Office.
5. The GST amount will then be deposited to the proper Government account by the Annual Account & Balance Sheet Section of the Institute.

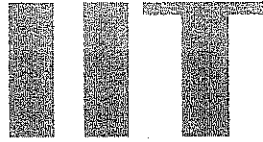
**Note:**

(i) The tax amount should be immediately transferred to the Special Fund Account of the Institute as mentioned above. It must also be noted that a delay in deposition of the tax amount will lead to tax penalty from the GST Department and hence the delay should not be more than 3 days.

(ii) In case of penalty levied for delayed deposition of tax due to the reason that the information has not been provided timely, the same will be recovered from the Income generated from the CEP Course.



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INDIAN  
INSTITUTE OF  
TECHNOLOGY  
BANARAS HINDU UNIVERSITY

### Tax Invoice

Indian Institute of Technology (BHU)  
Varanasi, Uttar Pradesh- 221005  
GSTIN: - 09AAAJI0396R1ZJ

Invoice No.-(To be maintained by QIP Office)  
Invoice Date:-  
UID No.:-  
(Issued by QIP Office)

**Banking Details:**

(To be provided by CEP Course Coordinator)

Bank:-

A/c no.:-

IFSC: -

Ref. No.....

To,  
Billing Address: -  
Customer Name: -  
Address: -  
GSTIN: -  
State Code:-

Sl. No.	Service	HSN/SAC	RATE	TOTAL	DISCOUNT	GROSS
		9992				
					CGST	
					SGST	
					IGST	
					Gross Value	
					Tax	
					Invoice Value	

**Total:-**

**Invoice Terms & Conditions:-**

- ❖ Payment through NEFT/RTGS in the bank details of the institute furnished above.

**Authorised Signatory**  
(Course Coordinator)